E UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

Mitsuji YAMAMURA

Title:

IMPACT ABSORBING STRUCTURE FOR VEHICLE

STEERING SYSTEMS

Appl. No.:

10/733,249

Filing Date: 12/12/2003

Examiner:

Joselynn Y. Slitteris

Art Unit:

3616

AMENDMENT AND REPLY UNDER 37 CFR 1.111

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated March 22, 2006, concerning the above-referenced patent application.

Amendments to the Specification begin on page 2 of this document.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this document.

Amendments to the Drawings begin on page 9 of this document, and include an attached replacement drawing sheet and an annotated sheet showing changes.

Remarks begin on page 10 of this document.

Please amend the application as follows: